

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND
THE ATTACHMENTS HERETO TO DETERMINE WHETHER
THIS OBJECTION AFFECTS YOUR CLAIM(S)**

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
In re	:	Chapter 11 Case No.
	:	
MOTORS LIQUIDATION COMPANY, <i>et al.</i>,	:	09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF DEBTORS' 195TH OMNIBUS OBJECTION TO CLAIMS
(Duplicate Debt Claims from Different Series of Debt)

PLEASE TAKE NOTICE that on January 27, 2011, Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (the "**Debtors**"), filed their 195th omnibus objection to claims (the "**Objection**"), and that a hearing (the "**Hearing**") to consider the Objection will be held before the Honorable Robert E. Gerber, United States Bankruptcy Judge, in Room 621 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **March 1, 2011 at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

This Objection does not affect a Claimant's ability to receive distributions as a beneficial bondholder under the Debtors' Amended Joint Chapter 11 Plan (ECF No. 8015). If a Claimant disagrees with the Objection's treatment of the Claimant's claim, the Claimant may call the Debtors to try and resolve the Claimant's concerns at **1-800-414-9607**. If a Claimant is unable to resolve the Claimant's concerns with the Debtors before the deadline to respond, then the Claimant must file and serve a written response (a "**Response**") to the Objection in accordance with this notice, and the Claimant must appear at the Hearing described below.

A Claimant may participate in the Hearing telephonically provided that the Claimant complies with the Court's instructions, which can be found on the Court's website at www.nysb.uscourts.gov (the official website for the Bankruptcy Court), by clicking on "Directories" on the left hand side, and then clicking on "Telephonic Appearance Provider." A Claimant must also provide prior written notice by mail or e-mail of the Claimant's telephonic appearance to (i) Weil, Gotshal & Manges LLP, attorneys for the Debtors, 767 Fifth Avenue, New York, New York 10153 (Attn: Edward Wu, Esq. (edward.wu@weil.com)) and (ii) Kramer Levin Naftalis & Frankel LLP, attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Lauren Macksoud, Esq. (lmacksoud@kramerlevin.com)).

If a Claimant does not oppose the disallowance and expungement of the Claimant's claim, then the Claimant does not need to file a Response or appear at the Hearing.

PLEASE TAKE FURTHER NOTICE THAT the Hearing on the Objection is scheduled to be held before the Honorable Robert E. Gerber, United States Bankruptcy Judge, in Courtroom No. 621 of the United States Bankruptcy Court for the Southern District of New York

(the “**Bankruptcy Court**”), Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004-1408, on **March 1, 2011 at 9:45 a.m. (Eastern Time)**. If a Claimant files a Response to the Objection, the Claimant should plan to appear at the Hearing either in person or telephonically. The Debtors, however, reserve the right to continue the Hearing on the Objection with respect to the Claimant’s claim. If the Debtors do continue the Hearing with respect to the Claimant’s claim, then the Hearing will be held at a later date. If the Debtors do not continue the Hearing with respect to the Claimant’s claim, then a Hearing on the Objection will be conducted on the above date.

PLEASE TAKE FURTHER NOTICE THAT the deadline to submit a Response is **February 22, 2011 at 4:00 p.m. (Eastern Time)**. Only those Responses that are timely will be considered at the Hearing. A Claimant’s Response will be deemed timely only if it is: (a) filed with the Bankruptcy Court electronically using the Bankruptcy Court’s case filing system (the User’s Manual for the Electronic Case Filing System can be found at www.nysb.uscourts.gov) before the deadline for Responses **or** (b) **actually** received on a 3.5 inch disk, in text-searchable Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format **and** in hard copy at each of the following addresses on or before the deadline for response:

- A. Chambers of the Honorable Robert E. Gerber, United States Bankruptcy Court, One Bowling Green, Room 621, New York, New York 10004-1408;
- B. Weil, Gotshal & Manges LLP, attorneys for the Debtors, 767 Fifth Avenue, New York, New York 10153 (Attn: Joseph H. Smolinsky, Esq.); and
- C. Kramer Levin Naftalis & Frankel LLP, attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Lauren Macksoud, Esq.).

A Claimant's Response, if any, must contain at a minimum the following: (i) a caption setting forth the name of the Bankruptcy Court, the names of the Debtors, the case number, and the number of the Objection to which the Response is directed; (ii) the name of the Claimant and description of the basis for the amount of the claim; (iii) a concise statement setting forth the reasons why the claim should not be disallowed and expunged for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the Objection; (iv) all documentation or other evidence of the claim, to the extent not included with the proof of claim previously filed with the Bankruptcy Court, upon which the Claimant will rely in opposing the Objection; (v) the address(es) to which the Debtors must return any reply to the Claimant's Response, if different from that presented in the proof of claim; and (vi) the name, address, and telephone number of the person that can be contacted in connection with the Objection.

If a Claimant has any questions about this notice or the Objection, please contact the Debtors at **1-800-414-9607**. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIM.

PLEASE TAKE FURTHER NOTICE THAT the Court may grant the relief requested in the Objection without further notice or a hearing if a Claimant fails to file a timely Response or appear at the Hearing.

Dated: New York, New York
January 27, 2011

/s/ Joseph H. Smolinsky

Harvey R. Miller

Stephen Karotkin

Joseph H. Smolinsky

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i>,	: 09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	: (Jointly Administered)
	:
-----X	

DEBTORS' 195TH OMNIBUS OBJECTION TO CLAIMS
(Duplicate Debt Claims from Different Series of Debt)

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE OR RECLASSIFY CERTAIN
FILED PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OBJECTION SHOULD
LOCATE THEIR NAMES AND CLAIMS ON EXHIBIT "A" ANNEXED TO THIS OBJECTION.**

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

Motors Liquidation Company (f/k/a General Motors Corporation) ("**MLC**") and
its affiliated debtors, as debtors in possession (collectively, the "**Debtors**"), respectfully
represent:

Relief Requested

1. Prior to the commencement of these chapter 11 cases, the Debtors issued several series of secured and unsecured debt securities. This Objection addresses individual proofs of claim that assert multiple claims arising from different series of debt (collectively, the “**Subject Proofs of Claim**” and each a “**Subject Proof of Claim**”).¹ Certain of the Subject Proofs of Claim also include claims arising from debt securities issued by General Motors Acceptance Corporation (“**GMAC**”), an entity entirely separate from MLC and not a debtor in these chapter 11 cases. A list of Subject Proofs of Claim is attached hereto as **Exhibit “A.”**

2. The Debtors proposed their chapter 11 plan (the “**Plan**”),² which allows aggregate claims for each series of debt. Accordingly, an individual Subject Proof of Claim that asserts a claim arising from the Debtors’ debt securities is duplicative because the Plan already allows claims arising from each series of the Debtors’ debt securities. If a Subject Proof of Claim asserts a claim arising from a GMAC debt security, the Debtors are not liable for such amounts.

3. The Debtors file this 195th Omnibus Objection (the “**195th Omnibus Objection**”) pursuant to section 502(b) of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”) and object to the Subject Proofs of Claim on the basis that, to the extent a Subject Proof of Claim alleges a claim arising from the Debtors’ debt securities, it is duplicative and, to the

¹ Creditors can obtain copies of the cover page of any proof of claim filed against the Debtors’ bankruptcy estates on the Debtors’ claims register on the website maintained by the Debtors’ claims agent, www.motorsliquidation.com. A link to the claims register is located under the “Claims Information” tab. Creditors without access to the Internet may request a copy of the cover page of any proof of claim by mail to The Garden City Group, Inc., Motors Liquidation Company Claims Agent, P.O. Box 9386, Dublin, Ohio 43017-4286 or by calling The Garden City Group, Inc. at 1-703-286-6401.

² *Debtors’ Amended Joint Chapter 11 Plan*, dated December 7, 2010.

extent a Subject Proof of Claim alleges a claim arising from GMAC's debt securities, the Debtors are not liable. Accordingly, the Subject Proofs of Claim should be disallowed and expunged in their entirety.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. On June 1, 2009 ("**Commencement Date**"), four of the Debtors (the "**Initial Debtors**")³ commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, and on October 9, 2009, two additional Debtors (the "**REALM/ENCORE Debtors**")⁴ commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, which cases are jointly administered with those of the Initial Debtors under Case Number 09-50026. On September 15, 2009, the Initial Debtors filed their schedules of assets and liabilities and statements of financial affairs, which were amended on October 4, 2009. On October 15, 2009, the REALM/ENCORE Debtors filed their schedules of assets and liabilities and statements of financial affairs.

6. On October 6, 2010, this Court entered an order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases,⁵ which authorized the Debtors to file omnibus objections to claims on several grounds that are in

³ The Initial Debtors are MLC, MLCS, LLC (f/k/a Saturn, LLC), MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation), and MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.).

⁴ The REALM/ENCORE Debtors are Remediation and Liability Management Company, Inc., and Environmental Corporate Remediation Company, Inc.

⁵ See *Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 3007 and 9019(b) Authorizing the Debtors to (I) File Omnibus Claims Objections and (II) Establishing Procedures for Settling Certain Claims*, dated October 6, 2009 (ECF No. 4180).

addition to those grounds permitted under Bankruptcy Rule 3007(d) (the “**Procedures Order**”).

On August 31, 2010, the Debtors proposed the Plan.

The Debtors’ Debt Securities

7. Prior to the commencement of the Debtors’ chapter 11 cases, the Debtors issued certain debt securities: (a) 24 tranches of debentures, of which approximately \$22.86 billion in principal amount remained outstanding as of the Commencement Date (the “**Wilmington Trust Bonds**”), (b) two series of notes under a fiscal and paying agency agreement, of which approximately \$3.51 billion in principal amount remained outstanding as of the Commencement Date (the “**Deutsche Eurobonds**”), and (c) seven series of industrial revenue bonds (the “**IRBs**” and together with the Wilmington Trust Bonds and Deutsche Eurobonds, the “**Debt Securities**”).

8. The Debtors issued the Wilmington Trust Bonds pursuant to two indentures:

- (a) the Indenture, dated as of November 15, 1990, between General Motors Corporation, as issuer, and Wilmington Trust Company, as successor-in-interest Indenture Trustee to Citibank, N.A., as such Indenture may have been amended, supplemented, or modified (the “**1990 Indenture**”), pursuant to which (i) \$299,795,000 of 9.40% Debentures due July 15, 2021 were issued on July 22, 1991, (ii) \$600,000,000 of 8.80% Notes due March 1, 2021 were issued on March 12, 1991, (iii) \$500,000,000 of 7.40% Debentures due September 1, 2025 were issued on September 11, 1995, (iv) \$15,000,000 of 9.40% Medium Term Notes due July 15, 2021 were issued on July 22, 1991, and (v) \$48,175,000 of 9.45% Medium Term Notes due November 1, 2011 were issued on December 21, 1990, and
- (b) the Indenture, dated as of December 7, 1995, between General Motors Corporation, as issuer, and Wilmington Trust Company, as successor-in-interest Indenture Trustee to Citibank, N.A., as such Indenture may have been amended, supplemented, or modified (the “**1995 Indenture**”), pursuant to which (i) \$377,377,000 of 7.75% Discount Debentures due March 15, 2036 were issued on March 20, 1996, (ii) \$500,000,000 of 7.70% Debentures due April 15, 2016 were issued on April 15, 1996, (iii) \$400,000,000 of 8.10% Debentures due June 15, 2024 were issued on June 10, 1996, (iv) \$600,000,000 of 6.75% Debentures due May 1, 2028 were issued on April 29, 1998, (v) \$1,500,000,000 of 7.20%

Notes due January 15, 2011 were issued on January 11, 2001, (vi) \$575,000,000 of 7.25% Quarterly Interest Bonds due April 15, 2041 were issued on April 30, 2001, (vii) \$718,750,000 of 7.25% Senior Notes due July 15, 2041 were issued on July 9, 2001, (viii) \$690,000,000 of 7.375% Senior Notes due October 1, 2051 were issued on October 3, 2001, (ix) \$875,000,000 of 7.25% Senior Notes due February 15, 2052 were issued on February 14, 2002, (x) \$1,150,000,000 of 4.50% Series A Convertible Senior Debentures due March 6, 2032 were issued on March 6, 2002, (xi) \$2,600,000,000 of 5.25% Series B Convertible Senior Debentures due March 6, 2032 were issued on March 6, 2002, (xii) \$1,115,000,000 of 7.375% Senior Notes due May 15, 2048 were issued on May 19, 2003, (xiii) \$425,000,000 of 7.375% Senior Notes due May 23, 2048 were issued on May 23, 2003, (xiv) \$3,000,000,000 of 8.375% Senior Debentures due July 15, 2033 were issued on July 3, 2003, (xv) \$4,300,000,000 of 6.25% Series C Convertible Senior Debentures due July 15, 2033 were issued on July 2, 2003, (xvi) \$1,250,000,000 of 8.250% Senior Debentures due July 15, 2023 were issued on July 3, 2003, (xvii) \$1,000,000,000 of 7.125% Senior Notes due July 15, 2013 were issued on July 3, 2003, (xviii) \$720,000,000 of 7.50% Senior Notes due July 1, 2044 were issued on June 30, 2004, and (xix) \$1,500,000,000 of 1.50% Series D Convertible Senior Debentures due June 1, 2009 were issued on May 31, 2007

9. Wilmington Trust Company, as indenture trustee under the 1990 Indenture and the 1995 Indenture, filed proof of claim 65793 and proof of claim 65729 asserting claims arising under the 1990 Indenture and the 1995 Indenture, respectively, on behalf of all noteholders thereunder. The Debtors have reconciled the amounts asserted in proofs of claim 65729 and 65793 and such amounts have been allowed pursuant to that certain stipulation, dated August 5, 2010.⁶ Proof of claim 65793 is allowed in the amount of \$1,419,471,545.22 subject to appropriate reserves and/or reductions in connection with any Court-authorized setoff exercised by an individual bondholder. Proof of claim 65729 is allowed in the amount of

⁶ *Stipulation and Agreed Order Among the Debtors, Wilmington Trust Company, Citibank, N.A., Solely in its Capacity as Paying Agent, Regarding Proofs of Claim Nos. 47871, 47872, 65729, 65793, and 66723*, dated August 5, 2010 and ordered on August 9, 2010 (ECF No. 6595). After the entry of the stipulation, the parties to the stipulation agreed to modify the amounts asserted in proof of claim 65793 and proof of claim 65729 to exclude the applicable original initial discount attributable to each debt instrument. The total allowed amounts have been revised and reflected in the Debtors' Plan.

\$21,928,183,895.36 subject to appropriate reserves and/or reductions in connection with any Court-authorized setoff exercised by an individual bondholder.

10. Section 4.3(e) of Article IV of the Plan, entitled “*Treatment of Claims and Equity Interests*” also acknowledges the validity of the claims arising from the Wilmington Trust Bonds and provides in pertinent part that:

The [Wilmington Trust Bond Debt] Claims shall be Allowed in the respective amounts listed next to each Indenture set forth in Exhibit “F” annexed hereto (the “**Fixed Allowed Note Claims**”).⁷ The Fixed Allowed Note Claims shall override and supersede (i) any individual Claims filed by Registered Holders or beneficial owners of debt securities with respect to the Note Claims and (ii) solely with respect to the Allowed amount of the Note Claims, any stipulation or agreement between the Debtors and any Indenture Trustee, Registered Holder, or beneficial owner of the debt securities with respect to the Note Claims. For the avoidance of doubt, the terms of any stipulation or agreement between the Debtors and any Indenture Trustee, Registered Holder, or beneficial owner of debt securities with respect to the Note Claims shall continue in full force and effect except with respect to the Allowed amount of the Note Claims contained therein. Distributions to holders of Note Claims shall be made in accordance with Section 5.3(b) hereof.

11. Pursuant to that certain Fiscal and Paying Agency Agreement, dated July 3, 2003,⁸ the Debtors issued €1,000,000,000 of 7.5% unsecured notes due 2013 and €1,500,000,000 of 8.375% unsecured notes due 2033 (i.e., the Deutsch Eurobonds). As of the Commencement Date, the principal amount outstanding under the Deutsch Eurobonds was approximately \$3.51 billion.

12. While there is no indenture trustee for the Deutsch Eurobonds, the Plan acknowledges claims arising under the Deutsch Eurobonds and provides that such claims be

⁷ A copy of the list with the Fixed Allowed Note Claims is annexed herein as **Exhibit “B.”**

⁸ *Fiscal and Paying Agency Agreement*, dated as of July 3, 2003, by and between General Motors Corporation (now known as MLC), as issuer, Deutsche Bank AG London, as fiscal agent, and Bank Général du Luxembourg S.A., as paying agent.

allowed in the amount of \$3,770,634,476, which is equal to the outstanding principal plus accrued and unpaid interest as of June 1, 2009 (i.e., the Commencement Date) based on the currency conversion rate on June 1, 2009.⁹ The Plan further provides that such amount will supersede any individual proofs of claim filed by record holders or beneficial owners of Deutsche Eurobonds. Specifically, Section 4.3(f) of Article IV of the Plan, entitled “*Treatment of Claims and Equity Interests*,” provides in pertinent part that:

The Eurobond Claims under that certain Fiscal and Paying Agency Agreement, dated as of July 3, 2003, among General Motors Corporation, Deutsche Bank AG London, and Banque Générale du Luxembourg S.A. shall be Allowed in the amount of \$3,770,634,476 and (ii) that certain Bond Purchase and Paying Agency Agreement, dated May 28, 1986, between General Motors Corporation and Credit Suisse, shall be Allowed in the amount of \$15,745,690 (together, the “**Fixed Allowed Eurobond Claims**”). The Fixed Allowed Eurobond Claims shall override and supersede any individual Claims filed by Registered Holders or beneficial owners of debt securities with respect to the Eurobond Claims.

13. Pursuant to the following seven indentures (collectively, the “**IRB Indentures**”), MLC issued certain IRBs:

- (a) the Trust Indenture, dated as of April 1, 1984, pursuant to which \$1,400,000 aggregate principal amount of City of Indianapolis, Indiana, Pollution Control Revenue Bonds (General Motors Corporation Project), Series 1984 were issued and outstanding;
- (b) the Indenture of Trust, dated as of July 1, 1994, pursuant to which \$12,500,000 aggregate principal amount of City of Moraine, Ohio, Solid Waste Disposal Revenue Bonds (General Motors Corporation Project) Series 1994 were issued and outstanding;
- (c) the Trust Indenture, dated as of July 1, 1995, pursuant to which \$58,800,000 aggregate principal amount of Michigan Strategic Fund, Multi-Modal Interchangeable Rate Pollution Control Refunding Revenue Bonds (General Motors Corporation Project) Series 1995 were issued and outstanding;

⁹ See 11 U.S.C. § 502(a).

- (d) the Indenture of Trust, dated as of July 1, 1999, pursuant to which \$10,000,000 aggregate principal amount of City of Moraine, Ohio, Solid Waste Disposal Revenue Bonds (General Motors Corporation Project), Series 1999 were issued and outstanding;
- (e) the Trust Indenture, dated as of March 1, 2002, pursuant to which \$20,040,000 aggregate principal amount of State of Ohio, Pollution Control Refunding Revenue Bonds (General Motors Corporation Project) Series 2002 were issued and outstanding;
- (f) the Indenture of Trust, dated as of December 1, 2002, pursuant to which \$46,000,000 aggregate principal amount of State of Ohio, Solid Waste Revenue Bonds, Series 2002 (General Motors Corporation Project) were issued and outstanding; and
- (g) the Trust Indenture, dated as of December 1, 2002, pursuant to which \$31,000,000 aggregate principal amount of City of Fort Wayne, Indiana, Pollution Control Revenue Refunding Bonds (General Motors Corporation Project), Series 2002 were issued and outstanding.

Law Debenture Trust Company of New York (“**Law Debenture**”) is successor indenture trustee under each of the IRB Indentures and filed seven proofs of claim (one for each IRB Indenture) for all claims arising under each IRB Indenture on behalf of all holders of IRBs issued thereunder. In addition, the Plan acknowledges and allows the claims arising under the IRBs.

Specifically, Section 4.3(e) of Article IV of the Plan provides in pertinent part that:

The [IRB Debt] Claims shall be Allowed in the respective amounts listed next to each Indenture set forth in Exhibit “F” annexed hereto (the “**Fixed Allowed Note Claims**”).¹⁰ The Fixed Allowed Note Claims shall override and supersede (i) any individual Claims filed by Registered Holders or beneficial owners of debt securities with respect to the Note Claims and (ii) solely with respect to the Allowed amount of the Note Claims, any stipulation or agreement between the Debtors and any Indenture Trustee, Registered Holder, or beneficial owner of the debt securities with respect to the Note Claims. For the avoidance of doubt, the terms of any stipulation or agreement between the Debtors and any Indenture Trustee, Registered Holder, or beneficial owner of debt securities with respect to the Note Claims shall continue in full force and effect

¹⁰ As mentioned above copy of the list with the Fixed Allowed Note Claims is annexed herein as Exhibit “B.”

except with respect to the Allowed amount of the Note Claims contained therein. Distributions to holders of Note Claims shall be made in accordance with Section 5.3(b) hereof.

A. Subject Claims Arising from the Debtors' Debt Securities Are Duplicative and Should be Expunged

14. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, No. 02-41729, 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

15. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” Applicable law provides that “in bankruptcy, multiple recoveries for an identical injury are generally disallowed.” *In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey*, 160 B.R. 882, 894 (Bankr. S.D.N.Y. 1993) (“to allow one creditor to assert two dollars in claims for every one dollar of loss from the same debtor violates principles of ratable distribution and offends notions of uniform treatment for creditors”) (quoting *In re Chateaugay Corp.*, 130 B.R. 690, 698 (S.D.N.Y. 1991)).

16. The Debtors have reviewed the Subject Proofs of Claim and believe that, to the extent the Subject Proofs of Claim allege a claim arising from the Debtors’ debt securities, the Subject Proofs of Claim are duplicative and unnecessary as claims arising from the Debtors’ debt securities will be fixed and allowed under the Debtors’ Plan. If the filed claims were to be allowed, an individual bondholder may impermissibly recover twice – once pursuant to the

Subject Proof of Claim and again pursuant to the allowed amount provided under the Plan.

Moreover, the Debtors are unable to confirm any individual bondholders is a beneficial holders of a debt instrument on the relevant dates.

17. Individual bondholders, to the extent they are beneficial bondholders as of the record date under the Debtors' Plan, will receive distributions either from (i) Wilmington Trust Company, in its capacity as indenture trustee, (ii) from Euroclear Bank or another clearing agency after surrendering their securities to Deutsche Bank AG London, in its capacity as the fiscal and paying agent under the Fiscal and Paying Agency Agreement, or (iii) Law Debenture, in its capacity as indentures trustee under the IRB Indentures. To avoid the possibility of multiple recoveries, the Debtors request that, to the extent a Subject Proof of Claim alleges claims arising from the Debtors' debt securities, the Court disallow and expunge the Subject Proofs of Claim subject to occurrence of the effective date of the Plan.

B. Subject Claims Arising from GMAC Debt Securities Are Not Proper Claims Against the Debtors

18. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that "such claim is unenforceable against the debtor and the property of the debtor, under any agreement or applicable law." 11 U.S.C. § 502(b)(1). Moreover, the Procedures Order provides that the Debtors may file omnibus objections to claims that "seek recovery of amounts for which the Debtors are not liable." (Procedures Order at 2).

19. As set forth above, certain of the Subject Proofs of Claim allege claims arising from amounts owing under debt securities issued by GMAC. The Debtors did not issue the GMAC debt securities and are not liable thereunder. The Debtors believe that claimants asserting claims arising under the GMAC bonds are confused by the similarity between the names of GMAC and General Motors Corporation or GM. Despite the similarity in names, the

Debtors are not liable under the GMAC debt securities and, accordingly, to the extent a Subject Proof of Claim asserts an amount due under a GMAC debt security, the Subject Proof of Claim should be disallowed and expunged in its entirety.

Reservation of Rights

20. The Debtors reserve the right to object to any of the claims that are not disallowed in their entirety for any reason.

Notice

21. Notice of this 195th Omnibus Objection has been provided in accordance with the Fifth Amended Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c) and 9007 Establishing Notice and Case Management Procedures, dated January 3, 2011 (ECF No. 8360). The Debtors submit that such notice is sufficient and no other or further notice need be provided.

22. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: New York, New York
January 27, 2011

/s/ Joseph H. Smolinsky

Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky

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Attorneys for Debtors
and Debtors in Possession

CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
ALEXANDER J AND MARY L HALL 3080 GRIFFITH ROAD NORRISTOWN, PA 19403	20184	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442AZ8 - 6.75% Debentures due May 1, 2028 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$0.00 (P)			
			\$2,000.00 (U)			
			\$2,000.00 (T)			
AMELIA ALIFIER 1201 SW 141 AVE J-206 PEMBROKE PINES, FL 33027	68667	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442BT1 - 8.375% Senior Debentures due July 15, 2033 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$0.00 (P)			
			\$24,000.00 (U)			
			\$24,000.00 (T)			
ANITA LOVETT 235 VITTORIO CT PARK RIDGE, NJ 07656	22575	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442725 - 7.375% Senior Notes due May 15, 2048 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$0.00 (P)			
			\$62,500.00 (U)			
			\$62,500.00 (T)			
ANNA H PARROTT 633 DELAWARE AVE #14 DELMAR, NY 12054	69314	Motors Liquidation Company	\$140.00 (S)	Multiple Bondholder	Pgs. 1-10	370442BB0 - 7.20% Notes due January 15, 2011 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$0.00 (P)			
			\$0.00 (U)			
			\$140.00 (T)			

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
BABETTE S FREEMAN TRUST NO 1 PO BOX 7158 KANSAS CITY, MO 64113	63016	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442725 - 7.375% Senior Notes due May 15, 2048 GMAC Bondholder - GMAC Bondholder
Unliquidated						
BARBARA HOFFMAN 3922 DAHLEE CIR WEST PALM BEACH, FL 33412	65049	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$9,420.00 (U) \$9,420.00 (T)	Multiple Bondholder	Pgs. 1-10	370442725 - 7.375% Senior Notes due May 15, 2048 GMAC Bondholder - GMAC Bondholder
BARBARA KRAMER CGM IRA ROLLOVER CUSTODIAN 45 SUTTON PLACE SOUTH PH J NEW YORK, NY 10022	27672	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$37,500.00 (U) \$37,500.00 (T)	Multiple Bondholder	Pgs. 1-10	VARIOUS - Wilmington Trust - 1995 Indenture GMAC Bondholder - GMAC Bondholder
BERNARD R SUAREZ SR R/O IRA FCC AS CUSTODIAN SHINDELMAN-PROGRAM 2946 MINUTEMAN LN BRANDON, FL 33511	62641	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$7,648.00 (U) \$7,648.00 (T)	Multiple Bondholder	Pgs. 1-10	370442766 - 7.375% Senior Notes due October 1, 2051 GMAC Bondholder - GMAC Bondholder

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
BETTY VENOU SHINDELMAN-PROGRAM 512 HOLLY LN BRANDON, FL 33510	62844	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442121 - 7.50% Senior Notes due July 1, 2044 370442766 - 7.375% Senior Notes due October 1, 2051 GMAC Bondholder - GMAC Bondholder
Unliquidated						
CLAIRE SPERANZA 25-47 81ST JACKSON HEIGHTS, NY 11370	64457	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$41,494.83 (U) \$41,494.83 (T)	Multiple Bondholder	Pgs. 1-10	370442AJ4 - 8.80% Notes due March 1, 2021 370442BW4 - 8.25% Senior Debentures due July 15, 2023 GMAC Bondholder - GMAC Bondholder
CLARENCE F DYKSTRA 3104 E BROADWAY RD LOT 3 MESA, AZ 85204	67938	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$9,602.00 (P) \$0.00 (U) \$9,602.00 (T)	Multiple Bondholder	Pgs. 1-10	370442BB0 - 7.20% Notes due January 15, 2011 GMAC Bondholder - GMAC Bondholder
CONCETTA HOOD 912 LARKSPUR LN ST MARYS, GA 31558	69689	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442758 - 7.25% Senior Notes due February 15, 2052 GMAC Bondholder - GMAC Bondholder
Unliquidated						

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
CONCETTA HOOD 912 LARKSPUR LN SAINT MARYS, GA 31558	69690	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442758 - 7.25% Senior Notes due February 15, 2052 GMAC Bondholder - GMAC Bondholder
Unliquidated						
CONG YESHIVA DIVREI CHANUCH HANNAH TEITELBAUM AUTH CHAIM L TEITELBAUM AUTH 1636 49TH ST BROOKLYN, NY 11204	43456	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$34,796.00 (U) \$34,796.00 (T)	Multiple Bondholder	Pgs. 1-10	370442AR6 - 7.40% Debentures due September 1, 2025 370442AZ8 - 6.75% Debentures due May 1, 2028 GMAC Bondholder - GMAC Bondholder
CONGREGATION MACHZIKA HADATH HANNAH TEITELBAUM AUTH HENRY TEITELBAUM AUTH 1636 49TH ST BROOKLYN, NY 11204	43433	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$55,101.50 (U) \$55,101.50 (T)	Multiple Bondholder	Pgs. 1-10	370442AR6 - 7.40% Debentures due September 1, 2025 370442AZ8 - 6.75% Debentures due May 1, 2028 GMAC Bondholder - GMAC Bondholder
DR ANTHONY M GIAMMARINO IRA FCC AS CUSTODIAN PO BOX 5 PRT JEFFERSON, NY 11777	28217	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442725 - 7.375% Senior Notes due May 15, 2048 370442AZ8 - 6.75% Debentures due May 1, 2028 GMAC Bondholder - GMAC Bondholder
Unliquidated						

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
EDITH BAUER 8333 SEMINOLE BLVD APT 562F SEMINOLE, FL 33772	21877	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442758 - 7.25% Senior Notes due February 15, 2052 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$0.00 (P)			
			\$20,000.00 (U)			
			\$20,000.00 (T)			
EDWARD R BARRON 1 LONGFELLOW PL APT 3218 BOSTON, MA 02114	21942	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442121 - 7.50% Senior Notes due July 1, 2044 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$0.00 (P)			
			\$20,000.00 (U)			
			\$20,000.00 (T)			
Unliquidated						
ELOISE MANDERSCHIED TTEE CLIFFORD & ELOISE MANDERSCHIED TR U/A DTD 08/21/1988 333 CAPLES DR. FOLSOM, CA 95630	20080	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442BB0 - 7.20% Notes due January 15, 2011 GMAC Bondholder - GMAC Bondholder
Unliquidated						
EVELYN MURPHY PO BOX 341 NEW CARLISLE, IN 46552	20346	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442121 - 7.50% Senior Notes due July 1, 2044 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$0.00 (P)			
			\$6,944.00 (U)			
			\$6,944.00 (T)			

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
FARMER HELTON 950 N 25TH ST MIDDLESBORO, KY 40965	29461	Motors Liquidation Company	\$250,000.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$250,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442BS3 - 7.125% Senior Notes due July 15, 2013 GMAC Bondholder - GMAC Bondholder
FELICE REA 38058 RICHLAND ST LIVONIA, MI 48150	20338	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$47,000.00 (U) \$47,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442717 - 6.25% Series C Convertible Senior Debentures due July 1 370442758 - 7.25% Senior Notes due February 15, 2052 GMAC Bondholder - GMAC Bondholder
FRANK J SCHNELL CGM IRA ROLLOVER CUSTODIAN 1405 REGENT DRIVE MOUNT KISCO, NY 10549	64358	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442AZ8 - 6.75% Debentures due May 1, 2028 GMAC Bondholder - GMAC Bondholder
Unliquidated						
FRANK J SCHNELL CGM IRA ROLLOVER CUSTODIAN 1405 REGENT DRIVE MOUNT KISCO, NY 10549	64359	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442BW4 - 8.25% Senior Debentures due July 15, 2023 UNKNOWN - Unknown Bond Holder GMAC Bondholder - GMAC Bondholder
Unliquidated						

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
FRED HABER CGM IRA CUSTODIAN 35-15 HENRY HUDSON PKWY BRONX, NY 10463	22281	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$236,000.00 (U) \$236,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442717 - 6.25% Series C Convertible Senior Debentures due July 1 GMAC Bondholder - GMAC Bondholder
GAIL F PINC MCCLAIN 5543 S HARPER AVE CHICAGO, IL 60637	67617	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$95,999.00 (U) \$95,999.00 (T)	Multiple Bondholder	Pgs. 1-10	370442AZ8 - 6.75% Debentures due May 1, 2028 GMAC Bondholder - GMAC Bondholder
GILBERT EHRENREICH 48C WINTHROP RD MONROE TWP, NJ 08831	62106	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442BS3 - 7.125% Senior Notes due July 15, 2013 GMAC Bondholder - GMAC Bondholder
Unliquidated						
HARRISON STEPHENSON TTEE FRANK H STEPHENSON IRREVOCABLE TRUST UAD 6/12/08 P.O. BOX 7428 ATHENS, GA 30604	28636	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442BT1 - 8.375% Senior Debentures due July 15, 2033 GMAC Bondholder - GMAC Bondholder
Unliquidated						

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
HARRY E. ROBSON CGM IRA CUSTODIAN 6003 CALLE DE FELICE SAN JOSE, CA 95124	70036	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442766 - 7.375% Senior Notes due October 1, 2051 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$0.00 (P)			
			\$15,110.00 (U)			
			\$15,110.00 (T)			
HARRY ZIVIN & DAISIANN ZIVIN TR HARRY ZIVIN TRUST U/A 8/20/92 1220 RUDOLPH ROAD UNIT 2P NORTHBROOK, IL 60062	19584	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442766 - 7.375% Senior Notes due October 1, 2051 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$0.00 (P)			
			\$21,000.00 (U)			
			\$21,000.00 (T)			
HELENE K MILLER 9264 HOWARD SQUARE DR BALTIMORE, MD 21208	29415	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442BS3 - 7.125% Senior Notes due July 15, 2013 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$20,534.00 (P)			
			\$0.00 (U)			
			\$20,534.00 (T)			
HOWARD FOWLER AND RUTH FOWLER 103 TANGLEWOOD DR WARNER ROBINS, GA 31093	27211	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442AZ8 - 6.75% Debentures due May 1, 2028 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$0.00 (P)			
			\$6,779.00 (U)			
			\$6,779.00 (T)			

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
IRA FBO JOSEPH W PRICE PERSHING LLC AS CUSTODIAN 514 E SEDGWICK STREET PHILADELPHIA, PA 19119	21839	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442BB0 - 7.20% Notes due January 15, 2011
			\$0.00 (A)			GMAC Bondholder - GMAC Bondholder
			\$0.00 (P)			
			\$10,663.80 (U)			
			\$10,663.80 (T)			
Unliquidated						
J DAVID SCOTT 1726 SKITCHOWARY TRAIL SPRINGFIELD, VT 05156	27215	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442121 - 7.50% Senior Notes due July 1, 2044
						GMAC Bondholder - GMAC Bondholder
JAMES B COLBURN JR TTEE C/O JAMES H MURRAY JR IN TRUST FOR JAMES B COLBURN JR TR #2 U/A/D 10/05/88 1608 SW 17TH AVE FT LAUDERDALE, FL 33312	64688	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442AZ8 - 6.75% Debentures due May 1, 2028
			\$0.00 (A)			GMAC Bondholder - GMAC Bondholder
			\$0.00 (P)			
			\$25,000.00 (U)			
			\$25,000.00 (T)			
Unliquidated						
JEAN BREINER TRUST IRVING LIEBERMAN CO TRUSTEES JEAN BREINER TRUST 7724 DAVIS ST MORTON GROVE, IL 60053	62332	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442121 - 7.50% Senior Notes due July 1, 2044
			\$0.00 (A)			370442816 - 7.25% Quarterly Interest Bonds due April 15, 2041
			\$0.00 (P)			GMAC Bondholder - GMAC Bondholder
			\$31,250.00 (U)			
			\$31,250.00 (T)			

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195th Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
JEAN TORRENS 2600 S FINLEY RD APT 3106 LOMBARD, IL 60148	45412	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	UNKNOWN - Unknown Bond Holder GMAC Bondholder - GMAC Bondholder
Unliquidated						
JOEL LOVETT # 2 ACCOUNT 235 VITTORIO CT PARK RIDGE, NJ 07656	22578	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$69,217.00 (U) \$69,217.00 (T)	Multiple Bondholder	Pgs. 1-10	370442725 - 7.375% Senior Notes due May 15, 2048 VARIOUS - Wilmington Trust - 1995 Indenture GMAC Bondholder - GMAC Bondholder
JOHN E ENNIS 1630 N MAIN ST APT C-3 EL DORADO, KS 67042	60393	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$22,000.00 (U) \$22,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442725 - 7.375% Senior Notes due May 15, 2048 GMAC Bondholder - GMAC Bondholder
JOHN KENNETH HORNER TTEE HORNER FAMILY TRUST C/O HORNER & SINGER LLP 1646 N CALIFORNIA BLVD STE 250 WALNUT CREEK, CA 94596	60710	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$41,701.07 (U) \$41,701.07 (T)	Multiple Bondholder	Pgs. 1-10	370442BW4 - 8.25% Senior Debentures due July 15, 2023 GMAC Bondholder - GMAC Bondholder

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
LESLIE MYERSON 12 RICHMOND B DEERFIELD BEACH, FL 33442	32689	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442121 - 7.50% Senior Notes due July 1, 2044
			\$0.00 (A)			370442758 - 7.25% Senior Notes due February 15, 2052
			\$0.00 (P)			370442766 - 7.375% Senior Notes due October 1, 2051
			\$1,900.00 (U)			GMAC Bondholder - GMAC Bondholder
			\$1,900.00 (T)			
			Unliquidated			
LESTER H EADS TTEE U/A DTD MAR 3, 1987 ALVIN E FUDGE TRUST 415 W MAIN ST PORTLAND, IN 47371	19170	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442AR6 - 7.40% Debentures due September 1, 2025
						370442AZ8 - 6.75% Debentures due May 1, 2028
						370442BT1 - 8.375% Senior Debentures due July 15, 2033
						GMAC Bondholder - GMAC Bondholder
			Unliquidated			
			LORRAINE HANSEN TTEE UTD 3/18/2004 FBO LORRAINE HANSEN REV LIVING TRUST 444 ANITA ST SPACE 65 CHULA VISTA, CA 91911			29476
\$0.00 (A)	GMAC Bondholder - GMAC Bondholder					
\$0.00 (P)						
\$468.00 (U)						
\$468.00 (T)						

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
MALCOLM & MARY STEPHENS TRUST U/A DTD 05/04/1993 MALCOLM N STEPHENS & MARY F STEPHENS TTEE 6233 VERNON WAY SACRAMENTO, CA 95608	68998	Motors Liquidation Company	\$17,879.00 (S) \$0.00 (A) \$0.00 (P) \$8,703.00 (U) \$26,582.00 (T)	Multiple Bondholder	Pgs. 1-10	370442758 - 7.25% Senior Notes due February 15, 2052 GMAC Bondholder - GMAC Bondholder
MARC & EVA DAVIDSON 84-15 60TH ROAD MIDDLE VILLAGE, NY 11379	33265	Motors Liquidation Company	\$52,510.55 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$52,510.55 (T)	Multiple Bondholder	Pgs. 1-10	UNKNOWN - Unknown Bond Holder GMAC Bondholder - GMAC Bondholder
MARJORIE A & RAYNER MARCHAL 2603 ORCHARD DR APT 103 CEDAR FALLS, IA 50613	68055	Motors Liquidation Company	\$81.00 (S) \$0.00 (A) \$0.00 (P) \$2,107.50 (U) \$2,188.50 (T)	Multiple Bondholder	Pgs. 1-10	370442AV7 - 8.10% Debentures due June 15, 2024 GMAC Bondholder - GMAC Bondholder
MARY FISHER 8363 HEDGEWAY DRIVE UTICA, MI 48317	65190	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442BW4 - 8.25% Senior Debentures due July 15, 2023 GMAC Bondholder - GMAC Bondholder
Unliquidated						

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
MARY L ROBERTS 10 THAMES CT FAIRFIELD GLADE, TN 38558	21674	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$7,015.00 (U) \$7,015.00 (T)	Multiple Bondholder	Pgs. 1-10	370442816 - 7.25% Quarterly Interest Bonds due April 15, 2041 GMAC Bondholder - GMAC Bondholder
MAY BELL LOEB 2792 DONNELLY DR APT 375 LATANA, FL 33462 UNITED STATES OF AMERICA	64411	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$20,000.00 (U) \$20,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442BS3 - 7.125% Senior Notes due July 15, 2013 GMAC Bondholder - GMAC Bondholder
MICHAEL RESNICK CGM SEP IRA CUSTODIAN 157 ESTATE COURT ROSLYN HEIGHTS, NY 11577	22387	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$48,107.50 (U) \$48,107.50 (T)	Multiple Bondholder	Pgs. 1-10	370442BW4 - 8.25% Senior Debentures due July 15, 2023 GMAC Bondholder - GMAC Bondholder
MONETTE ROBINSON C/O KEYSTONE INDUSTRIES 616 HOLLYWOOD AVE CHERRY HILL, NJ 08802	51394	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442BB0 - 7.20% Notes due January 15, 2011 GMAC Bondholder - GMAC Bondholder
Unliquidated						

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
MR RUDOLPH A MASRY CGM IRA CUSTODIAN 17 LEAWOOD DR BRIARCLIFF MANOR, NY 10510	68716	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$35,000.00 (U) \$35,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442121 - 7.50% Senior Notes due July 1, 2044 GMAC Bondholder - GMAC Bondholder
MS EDYTHE LOTKIN APT K2 2302 LUCAYA LN COCONUT CREEK, FL 33066	60751	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$19,000.00 (U) \$19,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442AZ8 - 6.75% Debentures due May 1, 2028 GMAC Bondholder - GMAC Bondholder
MS EDYTHE LOTKIN 2302 LUCAYA LN APT K2 COCONUT CREEK, FL 33066	67664	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$19,000.00 (P) \$0.00 (U) \$19,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442AZ8 - 6.75% Debentures due May 1, 2028 GMAC Bondholder - GMAC Bondholder
MS&CO C/F ARNOLD GREENBERG IRA STANDARD DATED 01/26/09 84 ACORN PONDS DRIVE ROSLYN, NY 11576	63144	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442BT1 - 8.375% Senior Debentures due July 15, 2033 GMAC Bondholder - GMAC Bondholder
Unliquidated						

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
MS&CO C/F ROBERT D KEMP IRA STANDARD DATED 05/22/00 345 N CANAL UNIT 1304 CHICAGO, IL 60606	64953	Motors Liquidation Company	\$8,775.66 (S)	Multiple Bondholder	Pgs. 1-10	370442BB0 - 7.20% Notes due January 15, 2011
			\$0.00 (A)			370442BW4 - 8.25% Senior Debentures due July 15, 2023
			\$8,775.66 (P)			GMAC Bondholder - GMAC Bondholder
			\$0.00 (U)			
			\$17,551.32 (T)			
MURIEL LEWIS 1200 KING ST APT 249 RYE BROOK, NY 10573	37238	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442725 - 7.375% Senior Notes due May 15, 2048
			\$0.00 (A)			GMAC Bondholder - GMAC Bondholder
			\$0.00 (P)			
			\$25,641.26 (U)			
			\$25,641.26 (T)			
NEIL S ELSON 201 E 25TH ST APT 7L NEW YORK, NY 10010	22245	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442BT1 - 8.375% Senior Debentures due July 15, 2033
			\$0.00 (A)			GMAC Bondholder - GMAC Bondholder
			\$0.00 (P)			
			\$4,000.00 (U)			
			\$4,000.00 (T)			
NICHOLAS CASALE AND ROSEMARIE CASALE JTWROS (SB ADVISOR) 11 GREENWAY LANE HUNTINGTON, NY 11743	64176	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442758 - 7.25% Senior Notes due February 15, 2052
						370442AV7 - 8.10% Debentures due June 15, 2024
						GMAC Bondholder - GMAC Bondholder
Unliquidated						

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
NICHOLAS F. STARACE II CHARLES SCHWAB & CO INC CUST IRA ROLLOVER 9 FIELDING RD SHORT HILLS, NJ 07078	31509	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442758 - 7.25% Senior Notes due February 15, 2052 GMAC Bondholder - GMAC Bondholder
Unliquidated						
PAT & TED CHAPMAN 865 YENOWINE LN GEORGETOWN, IN 47122	30213	Motors Liquidation Company	\$10,000.00 (S) \$0.00 (A) \$25,000.00 (P) \$15,000.00 (U) \$50,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442BB0 - 7.20% Notes due January 15, 2011 GMAC Bondholder - GMAC Bondholder
PETER & BETTY DYKSTRA 843 TEAL PT RD MTN HOME, AR 72653	45287	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$40,000.00 (U) \$40,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442BB0 - 7.20% Notes due January 15, 2011 GMAC Bondholder - GMAC Bondholder
R GLEN JACKSON AND SUSAN J JACKSON JT TEN 1520 WEST 2100 NORTH HELPER, UT 84526	44124	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$15,000.00 (U) \$15,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442766 - 7.375% Senior Notes due October 1, 2051 GMAC Bondholder - GMAC Bondholder

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
RABBI DAVID A. NELSON TTEE FBO DAVID A. NELSON U/A/D 03/19/96 17235 SHERVILLA PLACE SOUTHFIELD, MI 48075	20508	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$4,805.00 (U) \$4,805.00 (T)	Multiple Bondholder	Pgs. 1-10	370442BB0 - 7.20% Notes due January 15, 2011 GMAC Bondholder - GMAC Bondholder
RALPH A WHITLEY WBNA CUSTODIAN TRAD IRA 1014 S WALNUT DR SMITHFIELD, NC 27577	29875	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442774 - 7.25% Senior Notes due July 15, 2041 GMAC Bondholder - GMAC Bondholder
			Unliquidated			
ROBERT CARDONE ALIMIRA CARDONE JT ACCT ML 866-12035 PO BOX 1355 4468 LAKE SHORE DRIVE BOLTON LANDING, NY 12814	68094	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$10,047.00 (U) \$10,047.00 (T)	Multiple Bondholder	Pgs. 1-10	370442BW4 - 8.25% Senior Debentures due July 15, 2023 GMAC Bondholder - GMAC Bondholder

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
ROBERT CARDONE IRA ALMIRA CARDONE PO BOX 1355 4468 LAKE SHORE DRIVE BOLTON LANDING, NY 12814	68095	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$8,695.00 (U) \$8,695.00 (T)	Multiple Bondholder	Pgs. 1-10	370442BW4 - 8.25% Senior Debentures due July 15, 2023 GMAC Bondholder - GMAC Bondholder
ROBERT E & VIVIAN M MOCKETT C/O ROBERT E MOCKETT 12562 ROYCE CT CARMEL, IN 46033	19009	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442AV7 - 8.10% Debentures due June 15, 2024 370442BT1 - 8.375% Senior Debentures due July 15, 2033 370442BW4 - 8.25% Senior Debentures due July 15, 2023 GMAC Bondholder - GMAC Bondholder 349272AT1 - Industrial Revenue Bond-City of Fort Wayne
			Unliquidated			
ROBERT J CAVA, P.C 1038 LITTLE EAST NECK RD WEST BABYLON, NY 11704	19760	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$50,000.00 (U) \$50,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442BW4 - 8.25% Senior Debentures due July 15, 2023 GMAC Bondholder - GMAC Bondholder

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
ROBERT R ROLL & MARILYN A ROLL 6182 PARADISE TRAIL CARP LAKE, MI 49718	68996	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442774 - 7.25% Senior Notes due July 15, 2041 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$0.00 (P)			
			\$15,000.00 (U)			
			\$15,000.00 (T)			
ROMAN STECHER SEISERLEITE 36 NEUSTIFT 39040 VAHRN ITALY ITALY	39004	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442BQ7 - 7.375% Senior Notes due May 23, 2048 GMAC Bondholder - GMAC Bondholder XS0171943649 - 8.375% Notes due July 5, 2033
			\$0.00 (A)			
			\$0.00 (P)			
			\$493,581.25 (U)			
			\$493,581.25 (T)			
RUTH KOFFLER 1285 ROBYNWOOD LANE WESTCHESTER, PA 19380	62787	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442AU9 - 7.70% Debentures due April 15, 2016 370442BW4 - 8.25% Senior Debentures due July 15, 2023 GMAC Bondholder - GMAC Bondholder
			Unliquidated			
SANDRA P JONES (DECEASED) C/O DEBORAH LEVERENZ CO-EXECUTOR 916 3RD ST WOODLAND, CA 95695	21931	Motors Liquidation Company	\$14,614.90 (S)	Multiple Bondholder	Pgs. 1-10	370442BW4 - 8.25% Senior Debentures due July 15, 2023 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$14,614.90 (P)			
			\$0.00 (U)			
			\$29,229.80 (T)			

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(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
SCOTT D SLEDGE 50 GABAL RD LILLIAN ROCK NSW 2480 AUSTRALIA AUSTRALIA	69053	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442AU9 - 7.70% Debentures due April 15, 2016 GMAC Bondholder - GMAC Bondholder
Unliquidated						
TAMAR AMBALU 82-09 SURREY PL JAMAICA, NY 11432	20085	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$5,000.00 (P) \$0.00 (U) \$5,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442758 - 7.25% Senior Notes due February 15, 2052 GMAC Bondholder - GMAC Bondholder
VINCENT M STURNIOLO & NANETTE L STURNIOLO JT WROS 125 PAULINE DRIVE CLEARFIELD, PA 16830	62805	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$8,100.00 (U) \$8,100.00 (T)	Multiple Bondholder	Pgs. 1-10	370442BW4 - 8.25% Senior Debentures due July 15, 2023 GMAC Bondholder - GMAC Bondholder
Claims to be Disallowed and Expunged Totals	76		\$354,001.11 (S) \$0.00 (A) \$102,526.56 (P) \$1,775,294.71 (U) \$2,231,822.38 (T)			

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Exhibit B

FIXED ALLOWED NOTE CLAIMS**Wilmington Trust 1990 Indenture****Fixed Allowed Amount**

9.40% Debentures due July 15, 2021	\$309,680,298
8.80% Notes due March 1, 2021	\$536,202,711
7.40% Debentures due September 1, 2025	\$507,066,072
9.4% Medium-Term Notes due July 15, 2021	\$15,010,245
9.45% Medium-Term Notes due November 1, 2011	\$48,808,100

Wilmington Trust 1995 Indenture

7.75% Discount Debentures due March 15, 2036	\$213,338,714
7.70% Debentures due April 15, 2016	\$504,711,704
8.10% Debentures due June 15, 2024	\$414,135,144
63/4% Debentures due May 1, 2028	\$599,250,820
7.20% Notes due January 15, 2011	\$1,540,836,389
7.25% Quarterly Interest Bonds due April 15, 2041	\$580,326,736
7.25% Senior Notes due July 15, 2041	\$725,408,420
7.375% Senior Notes due October 1, 2051	\$698,481,250
7.25% Senior Notes due February 15, 2052	\$877,819,444
4.50% Series A Convertible Senior Debentures due March 6, 2032	\$39,866,281
5.25% Series B Convertible Senior Debentures due March 6, 2032	\$2,634,125,000
7.375% Senior Notes due May 15, 2048	\$1,118,654,722
7.375% Senior Notes due May 23, 2048	\$425,696,528
8.375% Senior Debentures due July 15, 2033	\$3,061,758,700
6.25% Series C Convertible Senior Debentures due July 15, 2033	\$4,401,527,778
8.25% Senior Debentures due July 15, 2023	\$1,281,933,413
7.125% Senior Notes due July 15, 2013	\$1,024,152,876
7.5% Senior Notes due July 1, 2044	\$729,000,000
1.50% Series D Convertible Senior Debentures due June 1, 2009	\$1,009,112,882

Law Debenture Trust Company of New York Indentures

Industrial Revenue Bond-City Of Moraine, Ohio (616449AB0)	\$10,282,500
Industrial Revenue Bond-City Of Moraine, Ohio (616449AA2)	\$12,851,563
Industrial Revenue Bond-City of Indianapolis, Indiana (455329AB8)	\$1,413,125
Industrial Revenue Bond-Michigan Strategic Fund (594693AQ6)	\$59,711,400
Industrial Revenue Bond-Ohio Water Development Authority (67759ABC2)	\$47,449,000
Industrial Revenue Bond-State of Ohio (677596AU2)	\$20,321,813
Industrial Revenue Bond-City of Fort Wayne (349272AT1)	\$31,961,000

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i>,	: 09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	: (Jointly Administered)
	:
-----X	

ORDER GRANTING DEBTORS' 195TH OMNIBUS OBJECTION TO CLAIMS
(Duplicative Debt Claims from Different Series of Debt)

Upon the 195th omnibus objection, dated January 27, 2011 (the “**195th Omnibus Objection**”),¹ of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”) and Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, seeking entry of an order that disallowing and expunging certain proofs of claim as duplicative, all as more fully described in the 195th Omnibus Objection; and due and proper notice of the 195th Omnibus Objection having been provided, and it appearing that no other or further notice need be provided ; and the Court having found and determined that the relief sought in the 195th Omnibus Objection is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the 195th Omnibus Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 195th Omnibus Objection to Claims.

ORDERED that the relief requested in the 195th Omnibus Objection is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit “A” (the “**Order Exhibit**”) annexed hereto are disallowed and expunged in their entirety subject to the occurrence of the effective date of the Plan; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object on any basis are expressly reserved with respect to, any claims listed on Exhibit “A” annexed to the 195th Omnibus Objection that are not disallowed pursuant to this Order; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
_____, 2011

UNITED STATES BANKRUPTCY JUDGE